Dear Taxpayer:

We are examining your 2007 federal income tax return. We need you to provide us with additional information to substantiate the items checked below that you claimed on your return.

☐ Filing Status and Exemptions  ☐ Schedule A - Itemized Deduction  ☐ Tax Credits
☐ Head of Household  ☐ Medical & Dental Expense  ☐ Foreign Tax Credit
☐ Exemptions  ☐ Interest You Paid  ☐ Earned Income Credit
☐ Adjustments to Income  ☐ Gifts to Charity  ☐ Child Care Credit
☐ Alimony Paid  ☐ Casualty & Theft Losses  ☐ Education Credit
☐ Moving Expense  ☐ Unreimbursed Employee Expense  ☐ Adoption Credit
☐  ☐ Other Miscellaneous Deductions  ☐ Credit for the Elderly or Disabled
☐  ☐ Schedule C - Gross Receipts
☐  ☐ Schedule C - Expenses

Please see the enclosed explanation of the documentation you need to provide, and send it to us within 30 days from the date of this letter. Send copies of your supporting records and/or information to the contact person whose name and address are shown in the letter heading. This information could include receipts, canceled checks, or other explanatory material. It is important that we receive all requested information and it is readable. Please also complete and return any enclosed questionnaire(s). We have enclosed an envelope for your use.
We will review the information that you send us and take one of the following actions:

1. If the information you send fully addresses our questions, we will make no changes to the tax you reported on your return. You will not need to take any further action.

2. If the information does not fully address our questions, we will send you a letter with an examination report explaining the proposed changes to your tax. If you agree with the changes, sign and return the examination report.

If you have any questions about this letter you can call the contact person at the telephone number shown in the letter heading who will be able to assist you. If this number is outside your local calling area or is not a toll-free number, there will be a long-distance charge to you.

It is important that you reply by mail or by fax within 30 days from the date of this letter. If you reply by mail, please use the enclosed envelope or address your reply envelope to the Internal Revenue Service at the address shown in the heading of this letter. If you reply by fax, please use the number shown in the heading of this letter. Whether responding by mail or fax, please be sure to identify the contact person whose name is shown in the heading of this letter and include a copy of this letter.

If you do not reply, we will disallow the questioned items and will send you a letter and examination report showing our proposed changes to your tax.

Use the spaces below to indicate a telephone number, including area code, and the best time for us to call you should we need more information. You may want to keep a copy of the letter and any information you send to us for your records.

Home Telephone Number: (    ) ______ - _______________  Best time to call: _______________
Work Telephone Number: (    ) ______ - _______________  Best time to call: _______________

We’ve also enclosed Publication 3498-A, The Examination Process, for your information.

Thank you for your cooperation.

Sincerely,

Operations Manager, Examination

Enclosures:
Copy of this letter
Publication 3498-A
Envelope
☐ Questionnaire(s)
☐ Form 886-A
Contributions

1. Send copies of cancelled checks and receipts for contributions to charitable organizations.

2. If the contribution was other than money, send the name and address of the charitable organization and the description of the items contributed. If an appraisal is required by Form 8283, Non-Cash Charitable Contributions, send a copy of the appraisal showing the fair market value of each item on its contribution date. In addition, send evidence of its original cost.

3. If you claimed expenses for attending a convention or similar activity, provide a statement showing you were an official representative of the organization. Also provide the organization's reimbursement policy, expense receipts and an itinerary or agenda for the activity.